

2005

IDAHO SUPPLEMENTAL SCHEDULE

For Form 40, Resident Returns Only

FORM 39R
TC39R1
5-20-05_v2

For calendar year 2005, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 19.

- | | | |
|--|---|----|
| 1. Federal net operating loss carryover included in line 9, Form 40 | 1 | 00 |
| 2. Capital loss carryover incurred outside the state before becoming an Idaho resident | 2 | 00 |
| 3. Non-Idaho state and local bond interest and dividends | 3 | 00 |
| 4. Idaho college savings account withdrawal | 4 | 00 |
| 5. Bonus depreciation. Attach computations. | 5 | 00 |
| 6. Other additions. Attach explanation. | 6 | 00 |
| 7. Total additions. Add lines 1 through 6. Enter on line 10, Form 40. | 7 | 00 |

B. Subtractions. See instructions, page 19.

- | | | |
|---|----|----|
| 1. Idaho net operating loss carryover | 1 | 00 |
| Idaho net operating loss carryback | 2 | 00 |
| 2. State income tax refund if included in federal income | 3 | 00 |
| 3. Interest from U.S. Government obligations | 4 | 00 |
| 4. Insulation of Idaho residence | | |
| 5. Alternative energy devices deduction. | | |
| Year Acquired Type of Device Total Cost Percent | | |
| a. 2005 \$ X 40% = 5a | | 00 |
| b. 2004 \$ X 20% = 5b | | 00 |
| c. 2003 \$ X 20% = 5c | | 00 |
| d. 2002 \$ X 20% = 5d | | 00 |
| e. Add lines 5a through 5d | 5e | 00 |
| 6. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2. | 6 | 00 |
| 7. Social security and railroad benefits, if included in federal income | 7 | 00 |
| 8. Retirement benefits deduction. Complete Section C. | 8 | 00 |
| 9. Technological equipment donation | 9 | 00 |
| 10. Idaho capital gains deduction. Attach Form CG. | 10 | 00 |
| 11. Adoption expenses | 11 | 00 |
| 12. Idaho medical savings account. Contributions _____ Interest _____
Financial institution _____ Account number _____ | 12 | 00 |
| 13. Idaho college savings program | 13 | 00 |
| 14. Maintaining a home for the aged and/or developmentally disabled | 14 | 00 |
| 15. Idaho lottery winnings, less than \$600 per prize | 15 | 00 |
| 16. Income earned on a reservation by an American Indian | 16 | 00 |
| 17. Health insurance premiums | 17 | 00 |
| 18. Long-term care insurance | 18 | 00 |
| 19. Worker's compensation insurance | 19 | 00 |
| 20. Bonus depreciation. Attach computations. | 20 | 00 |
| 21. Other subtractions. Attach explanation. | 21 | 00 |
| 22. Total subtractions. Add lines 1 through 4 and 5e through 21.
Enter on line 12, Form 40. | 22 | 00 |

C. Retirement Benefits Deduction. See instructions, page 23, for qualified retirement benefits.

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|--|---|----|
| 1. If single enter \$23,268, or if married filing jointly enter \$34,902 | 1 | 00 |
| 2. Federal Railroad Retirement benefits received | 2 | 00 |
| 3. Social Security benefits received | 3 | 00 |
| 4. Line 1 minus lines 2 and 3. If less than zero enter zero. | 4 | 00 |
| 5. Qualified retirement benefits included in federal income. | 5 | 00 |
| 6. Enter the smaller of line 4 or 5 here and on line 8, Part B. | 6 | 00 |

Name(s) as shown on return

Social Security Number

D. Credit for Income Tax Paid to Other States. See instructions, page 23.

1. Idaho tax, line 22, Form 40	1		00	Attach a copy of the income tax return and a separate Form 39R for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 13, Form 40	3		00	
4. Divide line 2 by line 3. Enter percentage here.	4		%	
5. Multiply line 1 by line 4. Enter amount here.	5			00
6. Other state's tax due less its income tax credits	6			00
7. Enter the smaller of lines 5 or 6 here and on line 24, Form 40.	7			00

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 23.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*
3. List each family member you are claiming:

Name of Family Member		Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled
First Name	Last Name				

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 42, Form 40. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 14.)

4		00
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